



**KAZMAREK MOWREY
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ENVIRONMENTAL & ENERGY LAW

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February 27, 2014

Via E-mail and Overnight Delivery

Marvin Benton
Assistant Regional Counsel
United States Environmental Protection Agency
Region 6
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Lance Nixon
Superfund Cost Recovery Enforcement Officer
United States Environmental Protection Agency
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1445 Ross Avenue, Suite 1200
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nixon.lance@epa.gov

Re: Cedar Chemical Superfund Site, Helena/W. Helena, Arkansas
Taft Client: Helena Chemical Company
Response to EPA's December 30, 2013 Notice Letter

Dear Messrs. Benton and Nixon:

I write on behalf of Bayer CropScience LP ("BCS") in response to the Special Notice Letter issued to Bayer Corporation on December 31, 2013, pertaining to the above-mentioned facility ("the Site"). We appreciate the consideration of Region 6, U.S. Environmental Protection Agency, in extending the time for BCS to respond until Monday, March 3.

BCS is continuing to review available information that bears on the company's connection, if any, to the Site. Nevertheless, based upon the information currently available, BCS is willing to engage in good-faith negotiations to reach a mutually agreeable Administrative Order on Consent to perform a Remedial Investigation and Feasibility Study at the Site. This statement of willingness is made without any admission of fact or liability in connection with the Site.

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I trust that the foregoing is sufficient for your purposes. We look forward to working with EPA on this matter and, of course, please do not hesitate to contact me if you have any questions or require any further information.

Sincerely,



E. A. Kazmarek

cc: Mr. Chintan Amin
Mr. Robert Lockemer